

UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

FILE NO. 1:06-MC-48

v.

HON. ROBERT HOLMES BELL

SCOTT CHRISTENSEN,

Respondent.

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ORDER ADOPTING REPORT AND RECOMMENDATION

This is a proceeding brought pursuant to 26 U.S.C. § 7604 to enforce an administrative summons issued by the Internal Revenue Service (IRS) on June 2, 2005. On April 13, 2006, this Court issued an order directing Respondent to appear before Magistrate Judge Joseph G. Scoville on May 23, 2006 at 11:00 a.m., to show cause why he should not be compelled to obey the IRS summons (Docket #7). Respondent was personally served with a copy of the order but failed to appear at the hearing, either in person or through counsel. Following the hearing, the Magistrate Judge issued a Report and Recommendation (R&R), recommending that the petition to enforce the administrative summons be granted and that the Court enter an order directing Respondent to comply with the summons by a date certain, under pain of contempt of Court (Docket #10). Respondent was advised that he had ten days from May 24, 2006, the date of the R&R, in which to file objections. No objections have been filed.

The Court has reviewed the R&R, together with the petition and supporting documents, and finds no error of fact or law. Accordingly,

IT IS ORDERED that the Report and Recommendation of the Magistrate Judge is **ADOPTED** in its entirety as the opinion of this Court.

IT IS FURTHER ORDERED that the petition of the United States to enforce the administrative summons be **GRANTED**.

IT IS FURTHER ORDERED that Respondent shall comply with the administrative summons of the IRS not later than July 24, 2006, under pain of contempt of this Court.

Date: June 23, 2006

/s/ Robert Holmes Bell
ROBERT HOLMES BELL
CHIEF UNITED STATES DISTRICT JUDGE